Vietnam Tariff Intelligence

HS 6305.90.10 detail

HS code	6305.90.10
Description	Sacks and bags, of a kind used for the packing of goods / - Of other textile materials: / - - Of hemp of heading 53.05
Unit	kg/chiếc
Generated	07/11/2026 18:46:11
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/63059010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9884
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9884
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9884
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E9418
ATIGA	2022	2022	0	AT!E9369

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9369
ATIGA	2024	2024	0	AT!G9369
ATIGA	2025	2025	0	AT!H9369
ATIGA	2026	2026	0	AT!I9369
ATIGA	2027	2027	0	AT!J9369
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9421
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9421
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9421
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9421
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9421
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9421
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9422
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9422
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9422
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9422
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9422
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9422
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9423
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9375
AIFTA	30/12/2022	2022	0	AI!F9381
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9381
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9381
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9381
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9381
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9381
VKFTA	2022	2022	0	VK!E9406

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9406
VKFTA	2024	2024	0	VK!G9406
VKFTA	2025	2025	0	VK!H9406
VKFTA	2026	2026	0	VK!I9406
VKFTA	2027	2027	0	VK!J9406
VCFTA	2022	2022	2	VC!D9452
VCFTA	2023	2023	1	VC!E9452
VCFTA	2024	2024	0	VC!F9452
VCFTA	2025	2025	0	VC!G9452
VCFTA	2026	2026	0	VC!H9452
VCFTA	2027	2027	0	VC!I9452
VN-EAEU	2022	2022	0	EAV!D9431
VN-EAEU	2023	2023	0	EAV!E9431
VN-EAEU	2024	2024	0	EAV!F9431
VN-EAEU	2025	2025	0	EAV!G9431
VN-EAEU	2026	2026	0	EAV!H9431
VN-EAEU	2027	2027	0	EAV!I9431
AHKFTA	2022	2022	0	AKH!D9444
AHKFTA	2023	2023	0	AKH!E9444
AHKFTA	2024	2024	0	AKH!F9444
AHKFTA	2025	2025	0	AKH!G9444
AHKFTA	2026	2026	0	AKH!H9444
AHKFTA	2027	2027	0	AKH!I9444
EVFTA	2022	2022	0	EV-NK!D9454
EVFTA	2023	2023	0	EV-NK!E9454
EVFTA	2024	2024	0	EV-NK!F9454

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9454
EVFTA	2026	2026	0	EV-NK!H9454
EVFTA	2027	2027	0	EV-NK!I9454
UKVFTA	2022	2022	0	UKV!D9453
UKVFTA	2023	2023	0	UKV!E9453
UKVFTA	2024	2024	0	UKV!F9453
UKVFTA	2025	2025	0	UKV!G9453
UKVFTA	2026	2026	0	UKV!H9453
UKVFTA	2027	2027	0	UKV!I9453
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9400
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9400
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9400
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9400
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9400
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9400
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9400
RCEP A	2022	2022	0	RCEPT-A!D9438
RCEP A	2023	2023	0	RCEPT-A!E9438
RCEP A	2024	2024	0	RCEPT-A!F9438
RCEP A	2025	2025	0	RCEPT-A!G9438
RCEP A	2026	2026	0	RCEPT-A!H9438
RCEP A	2027	2027	0	RCEPT-A!I9438
RCEP B	2022	2022	0	B!D9438
RCEP B	2023	2023	0	B!E9438
RCEP B	2024	2024	0	B!F9438
RCEP B	2025	2025	0	B!G9438

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9438
RCEP B	2027	2027	0	B!I9438
RCEP C	2022	2022	0	C!D9438
RCEP C	2023	2023	0	C!E9438
RCEP C	2024	2024	0	C!F9438
RCEP C	2025	2025	0	C!G9438
RCEP C	2026	2026	0	C!H9438
RCEP C	2027	2027	0	C!I9438
RCEP D	2022	2022	0	D!D9437
RCEP D	2023	2023	0	D!E9437
RCEP D	2024	2024	0	D!F9437
RCEP D	2025	2025	0	D!G9437
RCEP D	2026	2026	0	D!H9437
RCEP D	2027	2027	0	D!I9437
RCEP E	2022	2022	0	E!D9441
RCEP E	2023	2023	0	E!E9441
RCEP E	2024	2024	0	E!F9441
RCEP E	2025	2025	0	E!G9441
RCEP E	2026	2026	0	E!H9441
RCEP E	2027	2027	0	E!I9441
RCEP F	2022	2022	0	F!D9438
RCEP F	2023	2023	0	F!E9438
RCEP F	2024	2024	0	F!F9438
RCEP F	2025	2025	0	F!G9438
RCEP F	2026	2026	0	F!H9438
RCEP F	2027	2027	0	F!I9438

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10,3	VI!F8736
VIFTA	2025	2025	8.6	VI!G8736
VIFTA	2026	2026	6.9	VI!H8736
VIFTA	2027	2027	5.1	VI!I8736

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6305.90 has 3 lines; 6305.90.10 is distinguished from its siblings by: Of hemp of heading 53.05.	6305.90.20 Of coconut (coir) of heading 53.05; 6305.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6305.90.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 6305.90.10 was checked against BT2026 (cell BT2026!N9884), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.